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## Nebraska Judicial Branch

## Case Summary

In the County Court of Cass County  
 The Case ID is PR 19 000048  
 Georgia W Seagren, Deceased  
 The Honorable David J Partsch, presiding.  
 Classification: Inheritance Tax Determination  
 Filed on 05/24/2019  
 This case is Closed as of 06/13/2019  
 It was disposed as Uncontested Default

## Parties/Attorneys to the Case

Party	Attorney
Deceased ACTIVE Georgia W Seagren Petitioner ACTIVE Richard D Seagren Jr	Thomas M Haase 223 South 13th Street Suite 1 Lincoln NE 68508 402-476-9200

## Court Costs Information

Incurred By	Account	Date	Amount
Petitioner	Filing Fees	05/24/2019	\$20.00
Petitioner	NSC Education Fee	05/24/2019	\$1.00
Petitioner	Dispute Resolution Fee	05/24/2019	\$0.75
Petitioner	Indigent Defense Fee	05/24/2019	\$3.00
Petitioner	Uniform Data Analysis Fee	05/24/2019	\$1.00
Petitioner	J.R.F.	05/24/2019	\$2.00
Petitioner	Filing Fee/JRF	05/24/2019	\$2.00
Petitioner	Legal Aid/Services Fund	05/24/2019	\$6.25
Petitioner	Seal Affixed	06/03/2019	\$1.00
Petitioner	Automation Fee	05/24/2019	\$8.00

## Financial Activity

No trust money is held by the court  
 No fee money is held by the court

Payments Made to the Court				
Receipt	Type	Date	For	Amount
225047	Electronic Trans	05/30/2019	Seagren, Richard, D, Jr, ,	\$1.00
			Seal Affixed	\$1.00
225024	Check	05/29/2019	Seagren, Richard, D, Jr, ,	\$44.00
			Filing Fees	\$20.00
			NSC Education Fee	\$1.00
			Dispute Resolution Fee	\$ .75
			Indigent Defense Fee	\$3.00
			Uniform Data Analysis	\$1.00
			J.R.F.	\$2.00
			Filing Fee/JRF	\$2.00
			Legal Aid/Services Fun	\$6.25
			Automation Fee	\$8.00

### Register of Actions

06/13/2019 Inheritance Tax Receipt  
Image ID 001009883C20

06/03/2019 Order-Assess Inh Tax  
eNotice Certificate Attached  
Image ID 001009739C20

06/03/2019 Cert-Co Ct Proc Involving RE  
This action initiated by party Richard D Seagren Jr  
Image ID 001009742C20

05/29/2019 Inheritance Tax worksheet  
This action initiated by party Richard D Seagren Jr  
Image ID N19149KF2C20

05/24/2019 App-Pay Tentative Inheritance Tax  
This action initiated by party Richard D Seagren Jr  
Image ID 001009717C20

FILED CLERK  
MAY 24 2019  
CASS COUNTY COURT

**IN THE COUNTY COURT OF CASS COUNTY, NEBRASKA**

**IN THE MATTER OF THE ESTATE )  
 )  
OF )  
 )  
GEORGIA W. SEAGREN, DECEASED )**

**Estate No. PR19 - 48  
APPLICATION TO PAY  
TENTATIVE INHERITANCE TAX**

Richard D. Seagren, Jr., Successor Trustee of The Georgia W. Seagren Revocable Living Trust, dated the 21st day of October, 2014 ("Trust"), for his Application to Pay Tentative Inheritance Tax states and alleges as follows:

1. The name of the Decedent is Georgia W. Seagren, who died testate on June 13, 2018. At the date of her death, the Decedent was not domiciled in Nebraska, however, the Decedent owned real property located in Cass County, Nebraska.

2. The Applicant is the Successor Trustee of the Trust and as such, has a legal interest in the property involved in this Tentative Determination of Inheritance Tax.

3. The Decedent did not during lifetime convey any property in trust or otherwise in contemplation of death or intended to take effect in possession or enjoyment after death, and neither your Applicant nor any other persons became entitled to any property by reason of the death of the Decedent except as alleged herein.

4. The Tentative Inheritance Tax Worksheet including the attached schedules, state the clear market value of all of the assets of the Decedent, the proper deductions and correct computation of the Tentative Nebraska Inheritance Tax, which should be paid as stated therein, and the Tentative Inheritance Tax Worksheet is incorporated by this reference.

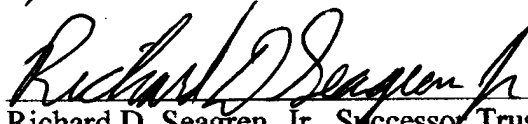
5. The County Attorney of Cass County, the only county in which property described in this Application is located, has executed a Waiver of Notice upon him to show cause, or of time



and place of hearing, and has entered a voluntary appearance in this proceeding on behalf of Cass County and the State of Nebraska.

WHEREFORE, Applicant prays that the Court enter an Order pursuant to Neb. Rev. Stat. Section 77-2018.07 (Reissue 2009), allowing the Applicant to pay the sums specified in the Worksheet as a tentative Inheritance Tax.

DATED this 17<sup>th</sup> day of May, 2019.

  
Richard D. Seagren, Jr., Successor Trustee of The  
Georgia W. Seagren Revocable Living Trust, dated  
the 21st day of October, 2014

Prepared by:  
Thomas M. Haase #11643  
Perry, Guthery, Haase &  
Gessford, P.C., L.L.O.  
233 South 13th Street, Suite 1400  
Lincoln, NE 68508  
(402) 476-9200

IN THE COUNTY COURT OF CASS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF  
  
 GEORGIA W. SEAGREN, DECEASED

Case No. PR19 - 48

TENTATIVE INHERITANCE TAX  
 WORKSHEET VOLUNTARY APPEARANCE  
 AND WAIVER OF NOTICE

DATE OF DEATH: JUNE 13, 2018

Tentative Determination

ASSETS OF ESTATE FOR INHERITANCE TAX PURPOSES, SECTIONS 77-2001 & 77-2002		
1	Schedule A, Real Estate (or Total of Short Form Inventory Value (If Separate Schedules not Filed))	
2	Schedule B, Stocks and Bonds	
3	Schedule C, Mortgages, Notes and Cash	
4	Schedule D, Life Insurance Payable to Estate	
5	Schedule E, Jointly Owned Property	
6	Schedule F, Other Miscellaneous Property	
7	Schedule G, Transfers During Lifetime (Includes Section 77-2002(2) gifts)	1,360,000.00
8	Schedule H, Powers of Appointment (See Section 77-2009 for Taxability)	
9	Schedule I, Annuities	
10	Total Clear Market Value (Total of lines 1 through 9) or Total Inventory Value	1,360,000.00
11	Contribution by Surviving Joint Tenant (Explanation Attached)	
12	Gross Estate (Line 10 Minus Line 11)	1,360,000.00
ALLOWANCES & EXEMPT PROPERTY, SECTIONS 30-2321 TO 30-2325 & DEDUCTIONS, SECTION 77-2018.04		
13	Homestead Allowance (Maximum \$20,000)	
14	Exempt Property (Maximum \$12,500)	
15	Family Maintenance Allowance (Maximum \$20,000 Without Court Order)	
16	Total Allowances & Exempt Property (Total of Lines 13 Through 15)	0.00
17	Cost of Funeral, Including Interment and Marker	
18	Attorney Fees and Expenses	
19	Personal Representative Fees	
20	Court Costs and Recording Fees	
21	Publication Costs	
22	Bond	
23	Other Administration Expenses (Schedule I or Other Schedule Attached)	
24	Non-Probate Property Expense	
25	Pre-death Debts Not Otherwise Listed (Schedule K or Other Schedule Attached)	
26	Total Deductions (Total of Lines 17 Through 25)	0.00
MARITAL EXEMPTION, SECTION 77-2004		
27	Interest of Spouse in Decedent's Joint Property	
28	Interest of Spouse in Decedent's Probate Estate	
29	Interest of Spouse in Decedent's Other Property	
30	Total of Spouse's Actual Share (Total of Lines 27 Through 29)	0.00
FEDERAL ESTATE TAX DEDUCTION, SECTION 77-2018.04(5), CHARITABLE EXEMPTION SECTION 77-2007.03 & .04		
31	Gross Estate plus Adjusted Taxable Gifts (From Federal Estate Tax Return)	
32	Total of Line 31 Not Subject to Nebraska Inheritance Tax	
33	Total of Line 31 Subject to Nebraska Inheritance Tax (Line 31 minus Line 32)	0.00
34	Factor (Line 33 Divided by Line 31 carried to four places)	0.0000
35	Federal Estate Tax Paid (From Form 706)	
36	Federal Estate Tax Paid Attributable to Property Subject to Nebraska Inheritance (Line 34 Multiplied by Line 35)	0.00
37	Governmental, Religious, and Charitable Gifts	
38	Total Deductions and Exemptions (Sum of Line 16 Plus Line 26 Plus Line 30 Plus Line 36 Plus Line 37)	0.00
39	Net Value of Property Subject to Nebraska Inheritance Tax (Line 12 Minus Line 38)	1,360,000.00
TENTATIVE INHERITANCE TAX PAID AND CREDIT FROM ESTATES OF PRIOR DECEDENTS, SECTION 77-2018.06		
	Total Inheritance Tax Credit Due Estate of this Decedent (Explanation Attached)	
	Tentative Inheritance Tax Previously Paid in this Estate	

**NEBRASKA INHERITANCE TAX COMPUTATION**

Page 1 & Beneficiary Totals	Difference From Page 1 Total to Adjust	Beneficiary Number				
		Beneficiary Name				
		Beneficiary Relationship				
		Class (Insert Spouse, 1, 2, 3, or Charitable)				
			1	2	3	
			Richard D. Seegren, Jr.	Anne L. Seegren	Margaret S. Bennett	
			Son	Daughter	Daughter	
			1	1	1	
12	1,360,000.00	0.00	Gross Estate	340,000.00	340,000.00	340,000.00
15	0.00	0.00	Allowances & Exempt Property			
26	0.00	0.00	Deductions			
30	0.00	0.00	Marital Exemption			
36	0.00	0.00	Federal Estate Tax			
37	0.00	0.00	Charitable			
39	1,360,000.00	0.00	Net Value	340,000.00	340,000.00	340,000.00
	160,000.00		Exemption	40,000.00	40,000.00	40,000.00
	1,200,000.00		Taxable Amount	300,000.00	300,000.00	300,000.00
40	12,000.00		Tentative Tax	3,000.00	3,000.00	3,000.00
41	0.00		Tax Credit From Prior Estate	0.00	0.00	0.00
42	0.00	0.00	Tentative Inheritance Tax Previously Paid			
43	12,000.00		Tax Due	3,000.00	3,000.00	3,000.00
	0.00		<< Total Of Inheritance Tax Credit From Prior Estates, Must Equal or Exceed Line 41 Allocation of Credit			

Beneficiary Number	4	5	6	7	8	9
Beneficiary Name	Sharon S. Denison					
Beneficiary Relationship	Daughter					
Class (1, 2, 3, or Charitable)	1					
Gross Estate	340,000.00					
Allowances & Exempt Property						
Deductions						
Federal Estate Tax						
Charitable						
Net Value	340,000.00	0.00	0.00	0.00	0.00	0.00
Exemption	40,000.00	0.00	0.00	0.00	0.00	0.00
Taxable Amount	300,000.00	0.00	0.00	0.00	0.00	0.00
40 Tentative Tax	3,000.00	0.00	0.00	0.00	0.00	0.00
41 Tax Credit From Prior Estate	0.00	0.00	0.00	0.00	0.00	0.00
42 Tentative Tax Paid						
43 Tax Due	3,000.00	0.00	0.00	0.00	0.00	0.00

**NEBRASKA INHERITANCE TAX APPORTIONMENT, SECTION 77-2014**

County	Allocation of Gross Estate		Nebraska Inheritance Tax Due			
	Gross Estate in County	Percent of Gross Estate	Tentative Tax Due	Inheritance Tax Credit Allowed	Tentative Tax Previously Paid	Inheritance Tax Due
Cass	1,360,000.00	100.0000%	12,000.00	0.00		12,000.00
		0.0000%	0.00	0.00		0.00
		0.0000%	0.00	0.00		0.00
		0.0000%	0.00	0.00		0.00
		0.0000%	0.00	0.00		0.00
		0.0000%	0.00	0.00		0.00
		0.0000%	0.00	0.00		0.00
		0.0000%	0.00	0.00		0.00
		0.0000%	0.00	0.00		0.00
		0.0000%	0.00	0.00		0.00
		0.0000%	0.00	0.00		0.00
12	Gross Estate	1,360,000.00				
40	Tentative Inheritance Tax Due (Must Equal Line 40 Above)		12,000.00			
41	Inheritance Tax Credit Allowable (See Note)			0.00		
42	Tentative Inheritance Tax Previously Paid (Total Must Equal Line 42 Above)				0.00	
43	Nebraska Inheritance Tax Due (Total Must Equal Line 43 Above)					12,000.00

~~Tax rate for property distributed to beneficiary may be applied credit in excess of any tax due.~~

	YES	NO
44 Have copies of the Inventory, Schedules or other itemization of property reflecting the clear market value of each asset been delivered to the County Attorney(s)?	X	
45 If a Federal Estate Tax Return, Form 706, is filed, has the estate returned the clear market value of all property in the estate as reflected above to be the same as the values for federal estate tax purposes?	X	
46 Petitioner agrees that if the federal estate tax values are adjusted, the estate will notify the respective County Attorney(s) and, if requested, redetermine the inheritance tax values to be the same as the values as finally determined for federal estate tax purposes and pay the additional inheritance tax, if any, regardless of a prior order determining the inheritance tax.	X	
47 Are all gifts or transfers for less than full and adequate consideration within three years prior to the date of death for which a federal gift tax return was required to be filed included in the inheritance tax calculation?	X	

I affirm I have read the foregoing Inheritance Tax Worksheet and to the best of my knowledge and belief the computation is based on the clear market value of the property received by each beneficiary and this Inheritance Tax Worksheet is correctly prepared.

Richard D. Seaman Jr.  
Signature of Petitioner

Dated: May 17, 2019

\_\_\_\_\_  
Signature of Petitioner

Dated: \_\_\_\_\_

**COUNTY ATTORNEY VOLUNTARY APPEARANCE AND WAIVER OF NOTICE FOR FINAL DETERMINATION OF INHERITANCE TAX**

I, the undersigned (Deputy) County Attorney, hereby enter my voluntary appearance on behalf of the below designated County and the State of Nebraska in the above captioned proceeding and waive the service of notice upon me to show just cause, and furthermore waive all notice required by law of time and place of hearing for the determination of values of property for inheritance tax purposes and for the purpose of assessing inheritance tax, if any, due under the laws of the State of Nebraska. I have examined the foregoing Worksheet and have no objections thereto for inheritance tax purposes only.

S. White  
Deputy County Attorney

Cass  
County

5-29-19  
Date

\_\_\_\_\_  
Deputy County Attorney

\_\_\_\_\_  
County

\_\_\_\_\_  
Date

\_\_\_\_\_  
Deputy County Attorney

\_\_\_\_\_  
County

\_\_\_\_\_  
Date

Estate of: Georgia W. Seagren

Decedent's social security number

**SCHEDULE G—Transfers During Decedent's Life**

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

**Note:** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the Instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	Alternate valuation date	Alternate value	Value at date of death
<b>A.</b>	Gift tax paid or payable by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death (section 2035(b))	X X X X X		
<b>B.</b>	Transfers includible under section 2035(a), 2036, 2037, or 2038:			
1	Undivided one-half interest in and to the North Half (N1/2) of Section 16, Township 11 North, Range 12 East of the 6th P.M., Cass County, Nebraska			1,360,000.00
Total from continuation schedules (or additional statements) attached to this schedule . . .				0.00
<b>TOTAL</b> (Also enter on Part 5—Recapitulation, page 3, at item 7.)				1,360,000.00

**SCHEDULE H—Powers of Appointment**

(Include "5 and 6 lapsing" powers (section 2041(b)(2)) held by the decedent.)  
 (If you elect section 2032A valuation, you must complete Schedule H and Schedule A-1.)

**Note:** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the Instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules (or additional statements) attached to this schedule . . .				0.00
<b>TOTAL</b> (Also enter on Part 5—Recapitulation, page 3, at item 8.)				0.00

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)



# Certificate of Service

I hereby certify that on Thursday, May 30, 2019 I provided a true and correct copy of the Inheritance Tax Worksheet/Voluntary Appear./Waiver of Notice to the following:

Seagren, Georgia, W., service method: First Class Mail

Signature: /s/ Thomas M. Haase (Bar Number: 11643)

IN THE COUNTY COURT OF CASS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE	)	Estate No. PR19 - 48
	)	
OF	)	ORDER TO ALLOW PAYMENT
	)	OF
GEORGIA W. SEAGREN, DECEASED	)	TENTATIVE INHERITANCE TAX

This matter came on for hearing on the Application to Pay Tentative Inheritance Tax and the County Attorney's consent thereto. Upon due consideration of the pleadings, evidence and supporting documents, if any, filed herein and incorporated by reference, the Court finds and determines that:

1. The Decedent died on the 13th day of June, 2018.
2. Although the Decedent was not domiciled in Cass County, Nebraska, the Decedent owned real property located in Cass County, Nebraska.
3. The Application should be granted.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that there is payable as a tentative Inheritance Tax pursuant to the terms and conditions of Neb. Rev. Stat. Section 77-2018.07 (Reissue 2009), the following:

<u>BENEFICIARY</u>	<u>TAX DUE</u>
Richard D. Seagren, Jr.	\$3,000.00
Anne L. Seagren	\$3,000.00
Margaret S. Bennett	\$3,000.00
Sharon S. Dennison	\$3,000.00
<b>TOTAL INHERITANCE TAX DUE:</b>	<b><u>\$12,000.00</u></b>

and that all of said tax, in the total amount of \$12,000.00 is payable to Cass County.

**FILED CLERK**  
**JUN 03 2019**  
**CASS COUNTY COURT**

DATED AND FILED this 3 day of June, 2019.

BY THE COURT:

Robert C. Kline  
County Judge



**CERTIFICATE OF SERVICE**

I, the undersigned, certify that on June 4, 2019, I served a copy of the foregoing document upon the following persons at the addresses given, by mailing by United States Mail, postage prepaid, or via E-mail:

Thomas M Haase  
thaase@perrylawfirm.com



Date: June 4, 2019

BY THE COURT:

*Kimberly Durow*  
\_\_\_\_\_  
CLERK

MISCELLANEOUS RECEIPT  
COUNTY TREASURER'S OFFICE  
CASS COUNTY NEBRASKA

ID: 32932



RECEIVED ON : JUNE 7, 2019  
RECEIVED FOR : TENTATIVE INHERITANCE TAX GEORGIA W SEAGREN PR19-48  
RECEIVED FROM: GEORGIA W SEAGREN ESTATE

INHERITANCE TAX                      2700 - 310 - 01    INHERITANCE TAX                      12,000.00

FILED, CLERK  
CASS COUNTY COURT  
2019 JUN 10 AM 10: 24



**\*\* RECEIPT TOTAL \*\***

CYNTHIA FENTON  
CASS COUNTY TREASURER

CF                      PAYMENT BY CHECK

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